



## DEPARTMENT OF RESOURCES RECYCLING AND RECOVERY

801 K STREET, MS 19-01, SACRAMENTO, CALIFORNIA 95814 • (916) 322-4027 • WWW.CALRECYCLE.CA.GOV

February 18, 2010

Tim L. Casagrande, Director  
Environmental Health  
Fresno County Department of Public Health  
P.O. Box 11867  
Fresno, CA 93775

RE: FINAL AUDIT REPORT – WASTE TIRE ENFORCEMENT GRANTS  
TEA9-03-0028, TEA11-04-0008, AND TEA12-05-0008

Dear Mr. Casagrande:

Enclosed is the final report on the audit of Fresno County (County), regarding the Waste Tire Enforcement Assistance Grants. The audit included a review of receipts, expenditures, internal controls, and compliance with the grant agreement provisions. The period of review for this audit was June 30, 2004 through June 30, 2007.

No discrepancies were noted during this audit and the enclosed final report is provided for the County's information.

Please contact Linh Johnson, Auditor, at (916) 341-6102 or [linh.johnson@calrecycle.ca.gov](mailto:linh.johnson@calrecycle.ca.gov) with any questions regarding this report.

Sincerely,

A handwritten signature in black ink, appearing to read "Susan R. Villa", with a long, sweeping horizontal line extending to the right.

Susan R. Villa, Branch Manager  
Fiscal Services Branch  
Administration and Finance Division

Enclosure

cc: Adan Ortiz, Staff Analyst, Fresno County, Department of Public Health  
Jim Lee, Manager, Tire Facilities and Evaluation Branch, CalRecycle  
Linh Johnson, Auditor, Audits and Evaluations Unit, CalRecycle  
CalRecycle Audits and Evaluations Unit File





**A GRANT AUDIT**

**Fresno County**

**Waste Tire Enforcement Assistance Grants**

**Final Audit Report**

**Grants: TEA9-03-0028, TEA11-04-0008  
And TEA12-05-0008**

**For the Period June 30, 2004  
Through June 30, 2007**

**Prepared By:  
Department of Resources Recycling and Recovery  
Audits and Evaluations Unit**

**February 2010**



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## **FINAL AUDIT REPORT**

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**Audit Report  
Fresno County  
Waste Tire Enforcement Assistance Grant Program  
Period Audited: June 30, 2004 through June 30, 2007**

Audit Start Date: May 19, 2008

Physical Address: Department of Public Health  
1221 Fulton Mall  
Fresno, CA 93775

Contact Person: Tim Casagrande

Phone Number: (559) 445-3391

E-Mail Address: [tcasagrande@co.fresno.ca.gov](mailto:tcasagrande@co.fresno.ca.gov)

Auditor: Linh Johnson

## **SUMMARY**

The Department of Resources Recycling and Recovery (CalRecycle), Audits and Evaluations Unit, performed an audit of Fresno County regarding the Waste Tire Enforcement Assistance Grant Program. The audit included a review of internal controls, receipts, expenditures, and compliance with the provisions relating to grant agreement numbers TEA9-03-0028, TEA11-04-0008, and TEA12-05-0008.

## **BACKGROUND**

Fresno County (County), a political subdivision of the State of California governed by an elected Board of Supervisors, exercises the powers specified by the Constitution and statutes of the State. The County's reporting entity includes all significant organizations, departments, and agencies over which the County's Board exercises oversight and budgeting responsibilities. The County's Department of Public Health has general responsibility for these grant projects. The integrated waste management enforcement programs are primarily carried out through Local Enforcement Agencies or by CalRecycle acting as the Local Enforcement Agency (LEA).

CalRecycle receives an annual appropriation from the California Tire Recycling Management Fund to administer the Tire Recycling Act [Chapter 17 as added by SB 937 (Vuich), Statutes of 1990, Chapter 35] and related legislation, of which a portion is allocated for Tire Enforcement Assistance (TEA) grants. The TEA grant provides funding to LEA as well as city and county agencies in California to support waste tire enforcement activities.



Chapter 17, Article 5 (Financial Provisions), Section 72889(d) states in part, "To pay the costs associated with the development and enforcement of regulations relating to the storage of waste tires and used tires. The board shall consider designating a city, county, or city and county as the enforcement authority of regulations relating to the storage of waste tires and used tires, as provided in subdivision (b) of Section 72963."

### **OBJECTIVE, SCOPE, AND METHODOLOGY**

The audit objective was to verify whether the program related costs, reimbursed by CalRecycle to the County, were reasonable, allowable, and allocable in accordance with the fiscal requirements and other provisions of the grant agreements as well as applicable Federal and State regulations.

The audit scope included, but was not limited, to a review and evaluation of the adequacy and accuracy of the documents submitted to CalRecycle by the County in support of the claim for eligibility.

The audit was conducted in accordance with *Government Auditing Standards*. The standards require that the audit be planned and performed to obtain sufficient and appropriate evidence to provide a reasonable basis for the finding(s), if any, and conclusion based on the audit objective.

### **CONCLUSION**

The County was in compliance with TEA grant funding regulations for the audit period of June 30, 2004 through June 30, 2007.

### **RESTRICTED USE**

This report is intended for the information and use of CalRecycle and County management. However, this report is a matter of public record and distribution is not limited.



## STATEMENT OF REVENUE AND EXPENDITURES

**Fresno County  
Waste Tire Enforcement Assistance Grant TEA9-03-0028  
For the Period June 30, 2004 through June 30, 2005**

	<u>Claimed</u>	<u>Audited</u>	<u>Questioned</u>
<b>Revenue:</b>			
Grant Payment Request 2	\$57,488	\$57,488	\$0
Less 10%	<u>-\$5,749</u>	<u>-\$5,749</u>	<u>\$0</u>
 Total Revenue	 <u>\$51,739</u>	 <u>\$51,739</u>	 <u>\$0</u>
 <b>Expenditures:</b>			
Inspections	\$53,744	\$53,744	\$0
Surveillance	\$0	\$0	\$0
Enforcement	\$0	\$0	\$0
Education	\$0	\$0	\$0
Training	\$0	\$0	\$0
Report Writing	\$0	\$0	\$0
Equipment	\$188	\$188	\$0
Transportation	\$0	\$0	\$0
Indirect/Misc Costs	\$3,556	\$3,556	\$0
Less 10%	<u>-\$5,749</u>	<u>-\$5,749</u>	<u>\$0</u>
 Total Expenditures	 <u>\$51,739</u>	 <u>\$51,739</u>	 <u>\$0</u>





**Fresno County**  
**Waste Tire Enforcement Assistance Grant TEA11-04-0008**  
**For the Period June 30, 2005 through June 30, 2006**

	<u>Claimed</u>	<u>Audited</u>	<u>Questioned</u>
<b>Revenue:</b>			
Grant Payment Request 1	\$49,235	\$49,235	\$0
Less 10%	<u>-\$4,924</u>	<u>-\$4,924</u>	<u>\$0</u>
<b>Total Revenue</b>	<u><u>\$44,311</u></u>	<u><u>\$44,311</u></u>	<u><u>\$0</u></u>
<b>Expenditures:</b>			
Inspections	\$49,235	\$49,235	\$0
Surveillance	\$0	\$0	\$0
Enforcement	\$0	\$0	\$0
Education	\$0	\$0	\$0
Training	\$0	\$0	\$0
Report Writing	\$0	\$0	\$0
Equipment	\$0	\$0	\$0
Transportation	\$0	\$0	\$0
Indirect/Misc Costs	\$0	\$0	\$0
Less 10%	<u>-\$4,924</u>	<u>-\$4,924</u>	<u>\$0</u>
<b>Total Expenditures</b>	<u><u>\$44,311</u></u>	<u><u>\$44,311</u></u>	<u><u>\$0</u></u>





**Fresno County**  
**Waste Tire Enforcement Assistance Grant TEA12-05-0008**  
**For the Period June 30, 2006 through June 30, 2007**

	<u>Claimed</u>	<u>Audited</u>	<u>Questioned</u>
<b>Revenue:</b>			
Grant Payment Request 4	\$92,645	\$92,645	\$0
Adjustment	-\$3	-\$3	\$0
Less 10%	<u>-\$9,264</u>	<u>-\$9,264</u>	<u>\$0</u>
<b>Total Revenue</b>	<u><u>\$83,378</u></u>	<u><u>\$83,378</u></u>	<u><u>\$0</u></u>
<b>Expenditures:</b>			
Inspections	\$67,047	\$67,047	\$0
Surveillance	\$0	\$0	\$0
Enforcement	\$0	\$0	\$0
Education	\$0	\$0	\$0
Training	\$0	\$0	\$0
Report Writing	\$0	\$0	\$0
Equipment	\$17,176	\$17,176	\$0
Transportation	\$0	\$0	\$0
Indirect/Misc Costs	\$8,422	\$8,422	\$0
Adjustment	-\$3	-\$3	\$0
Less 10%	<u>-\$9,264</u>	<u>-\$9,264</u>	<u>\$0</u>
<b>Total Expenditures</b>	<u><u>\$83,378</u></u>	<u><u>\$83,378</u></u>	<u><u>\$0</u></u>

